

This statement is literally incorrect. It would be more exact to say that the treasurer can of his own motion receive payment of taxes after the last date to which the time for payment has been extended, but that *he cannot be compelled to do so*. In other words, without action by the commissioners in the manner suggested in Opinion No. 1776, the receipt of taxes without penalty by the treasurer after the last date to which the commissioners have extended the time for the payment of taxes would be entirely optional with him; he would be perfectly authorized to close his books and proceed to make some "special effort in person or through agent" to collect the delinquent taxes. Nothing in the case cited is inconsistent with this view and the statutes all bear it out.

While, therefore, it is true that the precise question answered in Opinion No. 1776 might have been answered by the statement that the treasurer was authorized to hold his books open under the circumstances, if he so desired—but not, of course, beyond the settlement period; yet the general conclusions arrived at in the former opinion are adhered to; it being the opinion of this department that without action by the county commissioners the collection process on the part of the county treasurer cannot be stayed beyond the dates named in the statute, but that by action of the county commissioners in the manner therein mentioned this can be done. It would, of course, seem advisable to have the commissioners act in order that there might be a definite date fixed for the payment of taxes.

Respectfully,

JOHN G. PRICE,
Attorney-General.

1856.

APPROVAL, BONDS OF BELLEFONTAINE CITY SCHOOL DISTRICT
IN AMOUNT OF \$34,000.00.

COLUMBUS, OHIO, February 14, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

1857.

TAX ON WHISKEY STORED IN BONDED WAREHOUSES—AMENDED
SENATE BILL NO. 41 UNCONSTITUTIONAL.

Amended Senate Bill No. 41 violates Article XII, section 2 of the Ohio Constitution, which requires that personal property shall be taxed by a uniform rule and according to its true value in money, and also Article II, section 28, which provides that the General Assembly shall have no power to pass retroactive laws.

COLUMBUS, OHIO, February 15, 1921.

HON. HARRY L. DAVIS, *Governor of Ohio, Columbus, Ohio.*

MY DEAR GOVERNOR:—Your letter of recent date requesting the opinion of this department as to the constitutionality of amended Senate Bill No. 41, recently passed by the General Assembly, providing for the assessment and collection of a